

CÙRAM IS SLAINTE NAN EILEAN SIAR

INTEGRATION JOINT BOARD



Meeting date: 23 February 2023
Item: 7.1
Title: Financial Performance Report Month 9
Responsible Officer: Debbie Bozkurt, Chief Finance Officer
Report Author: Debbie Bozkurt, Chief Finance Officer

1 Purpose

This is presented to the Integration Joint Board (IJB) for:

- Discussion

This report relates to a:

- Government policy/directive
- Legal requirement
- NHS Board/Integration Joint Board Strategy or Direction

Competence:

- There are no legal, financial or other constraints associated with the report.

2 Report summary

2.1 Situation

Regular Financial Monitoring are presented to the Board this is for the period up to Month 9 or quarter 3.

2.2 Background

The attached report takes into consideration figures on both partners financial ledgers and summarises these into the IJB Financial Monitoring report. To note projections become more accurate as the months progress and therefore there will be some under and overestimates even though we are at M9. This is specifically pertinent with regards to winter pressures and the effect this will have on available workforce between the months of November to March

2.3 Assessment

At 31st December 2022 the Board is showing an overspend of **£1,907k** and a projected **breakeven** position once budgeted reserves including Covid monies have been applied and residential and other income accruals have been adjusted.

There are a number of assumptions that have had to be made when producing the month 9 accounts. These are as follows:

- NHS Pay award will be fully funded and passed on to IJB
- Local Authority will receive part funding for the pay award which Social Care will receive their share, confirmed
- For this financial year any shortfall relating to the LA pay award will come from general reserves,
- Health and Social Care Partnership will be fully funded for Covid up to the agreed level of reserves.
- All recurring allocations due to NHS Western Isles relating to Health and Social Care Partnership will be received in full, still awaiting key allocations as of 16 February 2023
- Assumption about winter inflations including electricity, gas and fuel oil will remain high

The IJB continue to require funding for Covid-19 costs. There is carry forward funding available for Covid-19 from reserves and this will be adequate for the IJB needs for this financial year. Previously NHS Western Isles has received Covid-19 Funding for prescribing which they will not this year, but it is likely that for this year only there will be enough Covid19 reserves to cover other increased cost, however, this funding is not recurring. The funds will be allocated to areas of Covid spend in February/March once adjusted allocations are received from Scottish Government

2.3.1 Quality/ Patient Care

The report has no direct impact on quality of care (and services).

2.3.2 Workforce

No direct impact on the workforce including resources, staff health and wellbeing.

2.3.3 Financial

The report provides the overall financial position of the IJB at Month 9 (Dec'22).

Accountants Name	Signature

Comment from the Chief Finance Officer:

2.3.4 Risk Assessment/Management

No indication within the report of risk assessment/mitigations.

2.3.5 Equality and Diversity, including health inequalities

State how this supports the Public Sector Equality Duty, Fairer Scotland Duty, and the Board's Equalities Outcomes.

An impact assessment has not been completed because it is not required.

2.3.6 Climate Emergency and Sustainability Development

State how this report will support or impact on the Scottish Government's policy on Global Climate Emergency and Sustainability Development DL(2021)38.

No direct impact on sustainability

2.3.7 Other impacts

Not applicable

2.3.8 Communication, involvement, engagement and consultation

The Board has carried out its duties to involve and engage external stakeholders where appropriate:

No requirement to engage or communicate with stakeholders, however discussion with senior colleagues has been carried out.

2.3.9 Route to the Meeting

This has been previously considered by the following groups as part of its development. The groups have either supported the content, or their feedback has informed the development of the content presented in this report.

The report has not been discussed by any other relevant groups or committees.

2.4 Recommendation

Discussion – to discuss and assess the financial monitoring contained in the appendix.

3 List of appendices

The following appendices are included with this report:

Item 9.1.1 – Appendix 1 – Narrative Month 9 financial position